

EXHIBIT D

**PLAINTIFF SPORTS SHINKO (USA) CO., LTD.'S RESPONSE
TO DEFENDANT PUKALANI GOLF CLUB, LLC'S FIRST
REQUEST FOR ANSWERS TO INTERROGATORIES TO
PLAINTIFF SPORTS SHINKO (USA) CO., LTD., DATED
FEBRUARY 22, 2005**

Plaintiff SPORTS SHINKO (USA) CO., LTD.

("Plaintiff"), by and through its attorneys, Alston Hunt Floyd &
Ing, hereby responds to Defendant Pukalani Golf Club, LLC's
First Request for Answers to Interrogatories to Plaintiff Sports
Shinko (USA) Co., Ltd. as follows:

GENERAL OBJECTIONS

1. Plaintiff objects to the Interrogatories to the
extent they seek information protected by the attorney-client
privilege, the work product doctrine and any other applicable
privilege or doctrine, and no such information will be
provided. By responding to the Interrogatories, Plaintiff does
not waive, intentionally or otherwise, its attorney-client
privilege, work product doctrine protection, or any other
privilege or doctrine protecting its communications,
transactions or records from disclosure and, therefore,
provision of information inconsistent with the foregoing is

wholly by mistake and not a waiver of any such privilege or protection.

2. Plaintiff objects to Defendant's definitions and instructions to the extent they attempt to impose obligations which exceed the requirements of the Federal Rules of Civil Procedure and other applicable laws.

3. The Responses to the Interrogatories are made without in any way waiving, but rather, intending to preserve and preserving:

(a) All objections of Plaintiff as to competency, relevancy, materiality and admissibility of the responses to the Interrogatories or the subject matter thereof;

(b) All rights of Plaintiff to object on any grounds to the use of any of said responses, or the subject matter thereof, in any subsequent proceedings, including trials; and

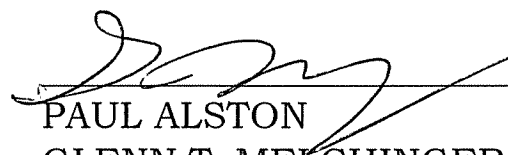
(c) All rights of Plaintiff to object on any grounds to any requests for further responses to these or any

other Interrogatories, or any other discovery requests involving or related to the subject matter of these Interrogatories.

4. Plaintiff objects to each of the Instructions, Definitions and Interrogatories to the extent that any or all of them purport to request information outside the possession, custody or control of Plaintiff on the grounds that they are overly broad and unduly burdensome and seek information that is outside the possession, custody or control of Plaintiff.

5. Each of the specific responses set forth below is subject to and incorporates these general objections.

DATED: Honolulu, Hawai'i, MAY 13 2005.



PAUL ALSTON
GLENN T. MELCHINGER
Attorneys for Plaintiff
Sports Shinko (USA)
Co., Ltd.

INTERROGATORIES

1. *Identify all persons who have served, or presently serve, as a Director of Plaintiff at any time between January 1, 2001 and January 1, 2005, and state the dates serving in that capacity.*

Objection: Seeks irrelevant information; not reasonably calculated to lead to the discovery of admissible evidence.

ANSWER:

See attached table.

2. *Identify all persons who have served, or presently serve, as an Officer of Plaintiff at any time between January 1, 2001 and January 1, 2005, and state the dates serving in that capacity.*

Objection: Seeks irrelevant information, and not reasonably calculated to lead to the discovery of admissible evidence.

ANSWER:

See attached table.

3. *Identify all person who have been, or presently are Shareholders of Plaintiff at any time between January 1, 2001 and January 1, 2005, and state the dates serving in that capacity.*

Objection: Seeks irrelevant information; not reasonably calculated to lead to the discovery of admissible evidence.

Name	Position	2001	2002	2003	2004	2005
Toshio Kinoshita	President	○	○※1			
Takeshi Kinoshita	Vice president	○	○※1			
Satoshi Kinoshita	Vice president	○	○※1			
Toshiya Kinoshita	Director	○	○※1			
Tsugio Fukuda	Director	○	○※1			
Keijiro Kimura	President		○	○	○※6	
Takashi Hattori	Secretary		○	○	○※6	
Yoshihiko Machida	President				○	○

- ※1 2002.3.31 (Resignation)
 ※2 2002.8.20 (Assumption) 2002.11.24 (Resignation)
 ※3 2002.11.25 (Assumption)
 ※4 2002.3.31 (Resignation) 2002.11.25 (Assumption)
 ※5 2003.11.30 (Assumption)
 ※6 2004.3.22 (Resignation)

VERIFICATION

JAPAN

)
) SS:

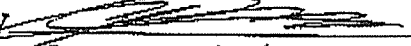
OSAKA

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Yoshihiko Machida, being first duly sworn
on oath, deposes and says:

That he is the President of SPORTS
SHINKO (USA) CO., LTD. and that he is an agent of SPORTS
SHINKO (USA) CO., LTD. for the purpose of answering the
foregoing *requests for answers to interrogatories* and for
making this verification, and the foregoing answers are true
according to his knowledge, information, and belief.

SPORTS SHINKO (USA) CO.,
LTD.

By 
Its *President*.

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